1999 HFM Annual Articles Index

Accounting Principles and Practices

Measuring Productivity Using RBRVS Cost Accounting. J. Larry Shackelford, FACMPE, CPA, **January**: 67-69.

FASB Proposes Policy for Consolidating Entities. **April**: 11-12.

New AICPA Standards Aid Accounting for the Costs of Internal-Use Software. Randall W. Luecke, MBA, CPA, CMA, CPM; David T. Meeting, DBA, CPA; and Richard G. Klingshirn, CPA, **May**: 40-46.

FASB to Eliminate Pooling-of-Interests Accounting Method. **June**: 10.

FASB Statement No. 132 Simplifies Benefits Disclosures. Randall W. Luecke, CPA, CMA, CEBS, and Chet Andrzejewski, FSA, FCA, EA, **June**: 68-76.

GASB Approves Change in Government Financial Reporting. **August**: 9-10.

SOP 98-5 Brings Uniformity to Reporting Start-Up Costs. Randall W. Luecke, MBA, CPA, CMA, and David T. Meeting, DBA, CPA, **August**: 54-58.

New AICPA Statement of Position Addresses Key Compliance Issue. **September**: 11.

Using Activity-Based Costing to Track Resource Use in Group Practices. Thomas L. Zeller, PhD, CPA; Gary Siegel, PhD, MBA, CPA; Gail Kaciuba, PhD, MBA, CPA; and Amy Hing-Ling Lau, PhD, MPA, CPA, **September**: 46-50.

AICPA Standard Aids in Detecting Risk Factors for Fraud. Alan Reinstein, DBA, CPA, and Robert J. Dery, CPA, **October**: 48-50.

FASB Seeks to Eliminate Poolings. **November**: 9-10.

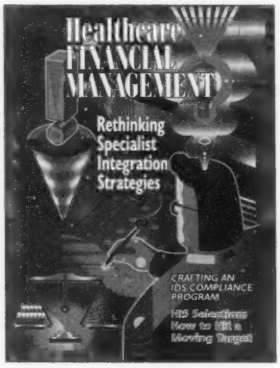
Economic Value-Added Calculates the True Value of Healthcare Organizations. William O. Cleverley, PhD, **December** (**Resource Guide**): 4-8.

Ambulatory Care/ Home Health Care

HCFA Announces New Home Health Assessment and Data Requirements. **March**: 11.

Home Health, Long-Term Care, and Other Compliance Activities. Todd D. Anderson, FHFMA, and John W. Sadoff, Jr., MA, **April**: 48-51.

Home Health Agencies to Report Visit Times. **May**: 9-10.



HHA Sequential Billing Policy Changed. **June**: 10.

Home Health IPS Extended Repayment Schedule Rules Revised. **July**: 10.

Preparing for Medicare's APC System. Donn G. Duncan, MD, **July**: 40-45.

HCFA Clarifies HHA Incremental Billing Policy. **August**: 10.

Outpatient PPS Correction Published; Comment Period Extended. **August**: 10-12.

BBA Bad News Gets Worse, Thanks to Flawed Calculations. Jeanne Schulte Scott, JD, **September**: 24-27.

HCFA Issues Home Health Advance Beneficiary Notice Guidance. **October**: 9.

Medicare Home Health Payment Limits Released. **October**: 9.

Home Health Agency Prospective Payment System Unveiled. **December**: 11.

Benchmarking

Financial Viability Measures for Hospitals and Healthcare Systems: A Report of the American Hospital Association National Advisory Panel Meeting. Stuart H. Altman, PhD; Thomas R. Price, PhD; and Joseph R. Martin, MS, **December** (**Resource Guide**): 9-12.

Capital Formation

Hospitals Face New Opportunities in Providing Capital for Physician Group Practices. Dean C. Coddington, MBA; Keith D. Moore, MCP; and Richard L. Clarke, FHFMA, **December**: 44-50.

Debt-Maturity Structures Should Match Risk Preferences. Louis C. Gapenski, PhD, MS, MBA, **December**: 56-59.

Capitation

PHOs and Risk: Aligning Incentives with Internal Subcapitation. Andrew J. Sussman, MD, MBA; David G. Fairchild, MD, MPH; and Troyen A. Brennan, MD, JD, MPH, **August**: 42-46.

Using Contact Capitation to Align Payment Incentives among Specialists. Cliff Frank and Jon Brunsberg, **October**: 52-56.

Career Development

Whom Do We Serve? Lori J. Mitchell, FHFMA, CPA, **March**: 14.

Professional and Personal Chapters of Change. Lori J. Mitchell, FHFMA, CPA, **May**: 14.

CFOs Should Gain Operations Experience to Advance Their Careers. Marvene M. Eastham, **May**: 82.

Mentoring Helps Financial Professionals Lead with Integrity. Richard J. Henley, FHFMA, FACHE, **July**: 14.

1999 HFM Annual Articles Index

Accounting Principles and Practices

Measuring Productivity Using RBRVS Cost Accounting. J. Larry Shackelford, FACMPE, CPA, **January**: 67-69.

FASB Proposes Policy for Consolidating Entities. **April**: 11-12.

New AICPA Standards Aid Accounting for the Costs of Internal-Use Software. Randall W. Luecke, MBA, CPA, CMA, CPM; David T. Meeting, DBA, CPA; and Richard G. Klingshirn, CPA, **May**: 40-46.

FASB to Eliminate Pooling-of-Interests Accounting Method. **June**: 10.

FASB Statement No. 132 Simplifies Benefits Disclosures. Randall W. Luecke, CPA, CMA, CEBS, and Chet Andrzejewski, FSA, FCA, EA, **June**: 68-76.

GASB Approves Change in Government Financial Reporting. **August**: 9-10.

SOP 98-5 Brings Uniformity to Reporting Start-Up Costs. Randall W. Luecke, MBA, CPA, CMA, and David T. Meeting, DBA, CPA, **August**: 54-58.

New AICPA Statement of Position Addresses Key Compliance Issue. **September**: 11.

Using Activity-Based Costing to Track Resource Use in Group Practices. Thomas L. Zeller, PhD, CPA; Gary Siegel, PhD, MBA, CPA; Gail Kaciuba, PhD, MBA, CPA; and Amy Hing-Ling Lau, PhD, MPA, CPA, **September**: 46-50.

AICPA Standard Aids in Detecting Risk Factors for Fraud. Alan Reinstein, DBA, CPA, and Robert J. Dery, CPA, **October**: 48-50.

FASB Seeks to Eliminate Poolings. **November**: 9-10.

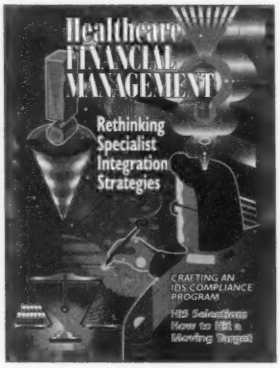
Economic Value-Added Calculates the True Value of Healthcare Organizations. William O. Cleverley, PhD, **December** (**Resource Guide**): 4-8.

Ambulatory Care/ Home Health Care

HCFA Announces New Home Health Assessment and Data Requirements. **March**: 11.

Home Health, Long-Term Care, and Other Compliance Activities. Todd D. Anderson, FHFMA, and John W. Sadoff, Jr., MA, **April**: 48-51.

Home Health Agencies to Report Visit Times. **May**: 9-10.



HHA Sequential Billing Policy Changed. **June**: 10.

Home Health IPS Extended Repayment Schedule Rules Revised. **July**: 10.

Preparing for Medicare's APC System. Donn G. Duncan, MD, **July**: 40-45.

HCFA Clarifies HHA Incremental Billing Policy. **August**: 10.

Outpatient PPS Correction Published; Comment Period Extended. **August**: 10-12.

BBA Bad News Gets Worse, Thanks to Flawed Calculations. Jeanne Schulte Scott, JD, **September**: 24-27.

HCFA Issues Home Health Advance Beneficiary Notice Guidance. **October**: 9.

Medicare Home Health Payment Limits Released. **October**: 9.

Home Health Agency Prospective Payment System Unveiled. **December**: 11.

Benchmarking

Financial Viability Measures for Hospitals and Healthcare Systems: A Report of the American Hospital Association National Advisory Panel Meeting. Stuart H. Altman, PhD; Thomas R. Price, PhD; and Joseph R. Martin, MS, **December** (**Resource Guide**): 9-12.

Capital Formation

Hospitals Face New Opportunities in Providing Capital for Physician Group Practices. Dean C. Coddington, MBA; Keith D. Moore, MCP; and Richard L. Clarke, FHFMA, **December**: 44-50.

Debt-Maturity Structures Should Match Risk Preferences. Louis C. Gapenski, PhD, MS, MBA, **December**: 56-59.

Capitation

PHOs and Risk: Aligning Incentives with Internal Subcapitation. Andrew J. Sussman, MD, MBA; David G. Fairchild, MD, MPH; and Troyen A. Brennan, MD, JD, MPH, **August**: 42-46.

Using Contact Capitation to Align Payment Incentives among Specialists. Cliff Frank and Jon Brunsberg, **October**: 52-56.

Career Development

Whom Do We Serve? Lori J. Mitchell, FHFMA, CPA, **March**: 14.

Professional and Personal Chapters of Change. Lori J. Mitchell, FHFMA, CPA, **May**: 14.

CFOs Should Gain Operations Experience to Advance Their Careers. Marvene M. Eastham, **May**: 82.

Mentoring Helps Financial Professionals Lead with Integrity. Richard J. Henley, FHFMA, FACHE, **July**: 14.

Healthcare CFO Compensation: Salaries Grow, but Gains Unequal. **August**: 60-63.
There Is No Dress Rehearsal. Richard J. Henley, FHFMA, FACHE, **September**: 14.
Improving Job Interview Skills. Michael F. Meyer, **September**: 64-66.
A New Roadmap for Professional Advancement. Richard J. Henley, FHFMA, FACHE, **November**: 14.
What to Expect When Negotiating a CFO Compensation Package. Ed Fry, **November**: 68-70.
Enhancing What You Know through Who You Know. Richard J. Henley, FHFMA, FACHE, **December**: 14.

Cash Management

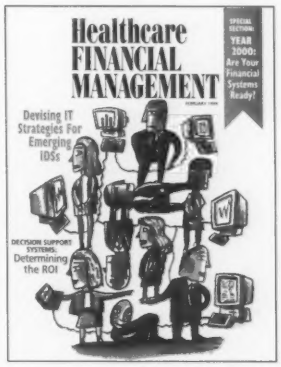
A Strategic Approach to Allocating Capital in Healthcare Organizations. Catherine E. Kleinmuntz, PhD, and Don N. Kleinmuntz, PhD, **April**: 52-58.

Cost Containment/ Management

Negotiating Optimum Capital Equipment Acquisitions. A. Luc Pols, **June**: 66-67.
Value Measurement in Health Care: A New Perspective. Jeffrey E. Michelman, PhD, CPA, CMA; Patricia E. Rausch, MBA, CPA; and Thomas L. Barton, PhD, CPA. **August**: 48-53.

Electronic Data Interchange/ Digital Perspectives

New Security Guidelines Will Foster EDI Use. James J. Moynihan, MBA, **January**: 57.
EDI Streamlines Reporting Requirements for Medicare Managed Care. S. Mark Hand, **January**: 58-60.
EDI and Imaging Automate the Business Office. John S. McBride and James J. Moynihan, MBA, **January**: 62-64.
EDI Helps IPAs, PHOs Manage Risk. S. Mark Hand, **February**: 78-81.
Adding Electronic Trading Partners. James J. Moynihan, MBA, **April**: 74-75.
Using Internet Technology to Extend Access to Legacy Systems. Fran Turisco, MBA, **May**: 86.
Transforming EDI from a Communications Link to a Knowledge Solution. Gene Reed, **June**: 86.
HCFA Testing Claim-Status EDI Exchanges. James J. Moynihan, MBA, **July**: 67.



Save Money and Increase Efficiency through Intranet-Based Physician Paging. Fran Turisco, MBA, **August**: 82-83.
EDI Cuts Cost of Managed Care Contract Administration. Gene Reed, **September**: 68-69.
Automated Receiving Speeds Deliveries and Reduces Errors. James J. Moynihan, MBA, **October**: 70.
Planning a Value-Added Web Site. Fran Turisco, MBA, **November**: 76-79.

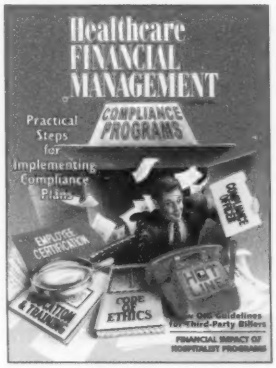
Fraud and Abuse

Release of Final Intermediate Sanctions Regulations Delayed. **January**: 9.
OIG Releases Third-Party Billing Compliance Guidance Document. **January**: 9.
OIG and HCFA Issue Guidelines to Clarify Patient Antidumping Law. **January**: 10-11.
OIG Issues Advisory Opinions on Drug Discounting, Free Services, and Contributions to ESRD Care Providers. **January**: 11.
The Ethics of Whistle-Blowing. Richard L. Clarke, FHFMA, **January**: 16.
Tailoring a Corporate Compliance Program for an IDS. Michael F. Berkey, CPA, **January**: 50-53.
HCFA Publishes Final Rule Implementing Civil Money Penalty Assessments. **February**: 9-10.
The OIG Issues Advisory Opinions on Telemedicine, Joint Ventures. **February**: 10.
Second Stark Advisory Opinion Focuses on Group Practice Exemption. **February**: 10-11.
Warning: Your Patient May Become a Fraud Investigator. Richard L. Gundling, FHFMA, CMA, **February**: 76.
Designing Compliance Programs that Foster Ethical Behavior. Jeffrey A. Lovitky, JD, LLM, and Jack Ahern, **March**: 38-42.
Third-Party Biller Compliance Guidance Emphasizes Risk Awareness. Robert J. Saner, JD, **March**: 43-45.
OIG and DOJ Target Pneumonia Upcoding and Transfer Violations. **March**: 9-10.
New OIG Fraud Alert Cautions Physicians about Ordering Practices. **March**: 10.
OIG Publishes DME Compliance Draft, Calls for Comments on Hospice Guidance. **March**: 10-11.
OIG Allows Routine Copay Waiver for Paramedic Service. **March**: 11.
Compliance Plans Should Include Antitrust Safeguards. **April**: 10.
Free Physician Training on Correct Billing Is Not a Kickback. **April**: 11.
How Intermediate Tax Sanctions May Be Applied to IDSs. Robert C. Louthian III, JD, **April**: 33-36.
Home Health, Long-Term Care, and Other Compliance Activities. Todd D. Anderson, FHFMA, and John W. Sadoff, Jr., MA, **April**: 48-51.
DOJ Targets 200 Hospitals for Improperly Coded PPS Transfers. **May**: 9.
Administration Proposes New Measures to Fight Fraud. **May**: 10-11.
Proposed Ambulance/SNF Arrangement Violates Antikickback Statute. **May**: 11.
OIG Targets Hospitals in Septicemia Upcoding. **June**: 10.
OIG Approves St. Jude's Routine Waiver of Copayments and Deductibles. **June**: 11.
OIG and GAO Views Differ over Medicare Compliance Program Effectiveness. **June**: 11-12.

OIG Expands Scope of Compliance Areas for Medicare+Choice Plans. **July**: 9.
Intermediaries to Conduct Hospital Inpatient MSP Audits. **July**: 9.
Securing Insurance Protection against Fraud and Abuse Liability. Sheila Callison, CPCU, ARM, RPLU, CPIW, **July**: 50-51.
Insurance Policies May Cover Costs of False Claims Act Litigation. Jesse A. Witten and Paul S. Ryerson, **July**: 53-56.
OIG Says Gain-Sharing Arrangements Are Illegal. **August**: 10.
A Moral Compass. Richard L. Clarke, FHFMA, **August**: 16.
New Civil Monetary Penalty Proposed for Healthcare Organizations. **September**: 9-10.
New AICPA Statement of Position Addresses Key Compliance Issue. **September**: 11.
OIG Advisory Opinions Continue to Provide Exceptions to the Antikickback Statute. **September**: 11-12.
DOJ Acts on Only 20 Percent of False Claims Whistle-Blower Complaints. **October**: 10.
OIG Bulletin Clarifies Program Exclusions. **November**: 10.
Hearing Spotlights GAO Analysis of Contractor Fraud. **November**: 12.
OIG Releases Compliance Program Guidance for Medicare+Choice Organizations Offering Coordinated Care Plans. **December**: 10-11.
Getting Billing Right. Richard L. Clarke, FHFMA, **December**: 16.
OIG Issues Advisory Opinion on Psychotherapy Kickbacks. **December**: 22-23.

Government: Federal, State, and Local

Privacy, Confidentiality, and Security: Protecting "Personally Identifiable Information." Jeanne Schulte Scott, JD, **March**: 26-27.
Profitability Is No Measure of Viability. Richard L. Clarke, FHFMA, **March**: 16.
HRSA Announces National Practitioner Database Self-Query Fees. **April**: 9-10.
Patient Bill of Rights Vote Delayed. **September**: 12.
HHS Health Privacy Regulations due February 21, 2000. **October**: 22.
GAO Considers TRICARE Claims Processing Too Slow. **November**: 11-12.
Clinton Unveils Protections for Electronically Transmitted Records. **December**: 9-10.
HIPDB Now Open; Adverse Actions Must Be Reported. **December**: 11-12.



Group Practice Management

Measuring Productivity Using RBRVS Cost Accounting. J. Larry Shackelford, FACMPE, CPA, **January**: 67-69.
Independent Assessment Is Key to Financial Well-Being. Jim Karling, CPA, and Tom Pyper, CPA, **February**: 72-75.
Financial Implications of Implementing a Hospitalist Program. Robert M. Wachter, MD, Winthrop F. Whitcomb, MD, and John R. Nelson, MD, **March**: 48-51.
A Record-Retention Program Can Protect Group Practices. Ellen E. Stewart, JD, FHFMA, MSHA, **April**: 62-66.
Practice Financing Strategies Should Match Investors' Objectives. Stephen F. Messinger, MBA, and Paul B. Stevenson, MPA, CPA, **May**: 72-76.
Using Mediation to Resolve Disputes among Hospitals and Physicians. Michael A. Duncheon, JD, **June**: 78-79.
How Group Practices Can Avoid Managed Care Contracting Pitfalls. Alice G. Gosfield, JD, **July**: 37-39.
Writing a Group Practice Business Plan. J. Max Reiboldt, CPA, **July**: 58-61.
Using Activity-Based Costing to Track Resource Use in Group Practices. Thomas L. Zeller, PhD, CPA; Gary Siegel, PhD, MBA, CPA; Gail Kaciuba, PhD, MBA, CPA; and Amy Hing-Ling Lau, PhD, MPA, CPA, **September**: 46-50.
Issues in Group Practice Management: An Interview with Craig Faerber. **September**: 56-60.
Net One, Net Two: The Primary Care Network Income Statement. Marc D. Halley, MBA, and Anthony W. Little, MBA, CPA, **October**: 61-63.
Using an Effective Business Model for Group Practice Management. Richard Hoerl, PhD, **November**: 61-62.
Careful Telemedicine Planning Limits Costly Liability Exposure. Scott A. Edelstein, JD, MPA, **December**: 63-69.

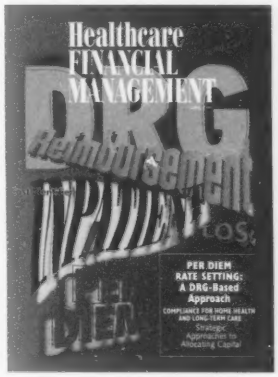
Healthcare Reform

Universal Health Care Revisited. Jeanne Schulte Scott, JD, **June**: 32-33.
Healthcare Reform—Round Two. Richard L. Clarke, FHFMA, **July**: 16.
Campaign 2000: Insuring the Uninsured. Jeanne Schulte Scott, JD, **December**: 26-27.

HFMA

Closing the Confidence Gap. Lori J. Mitchell, FHFMA, CPA, **January**: 14.
HFMA Board Approves New Chapter Deadlines and Committee Changes. **January**: 24-25.
1999 HFMA CFO Exchange to Examine the CFO's Diversified Role. **January**: 25.
Providing Cost-Effective Health Care Is a Widespread Challenge. Lori J. Mitchell, FHFMA, CPA, **February**: 14.
HFMA Announces Nominees for 1999-2000 Board of Directors. **February**: 26.
Davis Chapter Management System Receives ASAE Award of Excellence. **March**: 24.

HFMA Research Initiatives to Analyze HFMA Member Compensation Levels, Job Requirements. **March**: 24.
HFMA Offers Educational Sessions at Spring 1999 Healthcare Conferences. **March**: 24.
Chapters of Change on the Healthcare Delivery Landscape. Lori J. Mitchell, FHFMA, CPA, **April**: 14.
A Fork in the Road. Richard L. Clarke, FHFMA, **April**: 16.
HFMA Creates Post-Acute Care Services Forum. **April**: 26.
HFMA Signs Licensing Agreement with QuadraMed for American Hospital Directory. **April**: 26.
HFMA Offers Two Audiotelecon-ferences in April. **April**: 26.
HFMA: Built to Last. Richard L. Clarke, FHFMA, **May**: 16.
Challenges Only Beginning, Wilensky Warns CFO Exchange Attendees. **May**: 26.
HFMA Announces 1999-2000 Board of Examiners. **May**: 26-27.
Charles F. Warfield, an HFMA Founder, Dies. **May**: 27.
1999 HFMA Annual National Institute Preview. **May**: 57-70.
Integrity Advances Our Organizations and Our Careers. Richard J. Henley, FHFMA, FACHE, **June**: 14.
Volunteers Make a Difference. Richard L. Clarke, FHFMA, **June**: 16.
Two New Career Enhancement Opportunities to Debut at the ANI. **June**: 28.
HFMA Announces New Chapter Liaison Representatives. **June**: 28.
Henley: Ethical Conduct and Integrity Are Key to the Bottom Line. **June**: 42-48.
1999 HFMA Annual National Institute Guide. **June**: ANI 1-ANI 40.
HFMA Appoints Principles and Practices Board Members for 1999-2000. **July**: 24-26.
1999 Compliance Conference Offered. **July**: 26.
ANI Participation Is More Important Than Ever. Richard J. Henley, FHFMA, FACHE, **August**: 14.
Joanne Judge Receives HFMA's Morgan Award. **August**: 24.
National Healthcare Advocate Receives HFMA's Board of Directors' Award. **August**: 24.
1999-2000 HFMA Leadership Directory. **August**: 67-76.
What Do You Think About HFMA? Richard L. Clarke, FHFMA, **September**: 16.
HFMA Announces Davis Chapter Management Awards Recipients. **September**: 22.
Whom Do We Serve? Richard L. Clarke, FHFMA, **October**: 16.
Winners of 1998-99 *HFM* Best Article Awards Announced. **October**: 26.
HFMA Web Site Offers Chapter Member Directories, On-Line Purchasing. **October**: 26.
HFMA 1998-1999 Annual Report. **October**: 81-88.

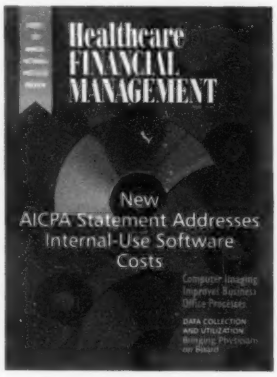


Clarifying Professional Practice. Richard L. Clarke, FHFMA, **November**: 16.
HFMA Conference Attendees Urged to Adopt Nonthreatening Compliance Approach. **November**: 24.
New HFMA Chairman's ANI Scholarship Program to Be Launched in 2000. **November**: 24.
Net Revenue Not HFMA's Primary Measure of Success (letter). **December**: 6.
HFMA Managed Care Institute Examines Market Trends, Future of Healthcare Fraud Enforcement. **December**: 24.
HFMA Learning Solutions Expands Services to Reflect Patient-Driven Health Care. **December**: 24.

Industry News

HCFA Reports U.S. Healthcare Spending Rose 4.8 Percent in 1997. **January**: 11-12.
Aetna to Buy Prudential Healthcare for $1 Billion. **January**: 20.
HMO Premium Rates Rise, Net Income Drops Sharply. **January**: 20-21.
NY Hospitals Cut Residencies to Improve Cost Structure. **January**: 21.
Group Practice Managers' Compensation Flat. **January**: 21.
HMO Enrollment Grows 8.2 Percent in 1997. **January**: 21-22.
1998 Top 100 Hospitals Names. **January**: 22.
Medicare HMO Payments to Increase 2 Percent in 1999. **January**: 22-23.
Nonlabor Healthcare Costs to Double by 2008. **January**: 23.
Size Affects Group Practice Ownership. **January**: 23.
Uninsured Ranks Grow. **January**: 23.
Rapid Growth of HMO Costs Expected in 1999. **February**: 20.
Healthcare Industry Stocks Up in 1998. **February**: 20-21.
MedPartners Leaves Physician Practice Management Market. **February**: 21.
AMA Opposes Aetna Acquisition of Prudential. **February**: 21.
HMOs Face Numerous Challenges to Survival. **February**: 21-22.
Aggressive Growth May Lead to Failure in 1999. **February**: 22.
Large Employers Seek Quality in Health Plans. **February**: 22.
Global Pharmaceutical Market to Reach $406 Billion in 2002. **February**: 22-24.
Government Influences Prices of Medical Products. **February**: 24.
Aetna to Allow HMO Members to Appeal. **February**: 24.
McKesson-HBOC Merger Complete. **February**: 24.
MEDSTAT Buys JCAHO's IMSystem. **February**: 24.
Merger Results in Largest Not-for-Profit Hospital System in Texas. **March**: 20.
Aetna U.S. Healthcare Hit with $120.5 Million Judgment. **March**: 20-21.
Premiums Rise, but HMOs Manage Costs Well. **March**: 21.

Quorum Health Group Files Severance Motion in Qui Tam Case. **March**: 21-22.
Warner-Lambert to Acquire Agouron. **March**: 22.
Public Concerned about Computerized Medical Records. **March**: 22.
Dollar Value of Mergers Sets Record Despite Fewer Transactions. **April**: 20.
Physicians Form Largest Healthcare Union in U.S. **April**: 20.
Medicare HMO Profit Margins Expected to Shrink. **April**: 20-21.
Columbia/HCA Rating Downgraded. **April**: 21.
Survey Findings Indicate Future Nursing Shortage. **April**: 21.
Year 2000 Computer Glitch May Disrupt Cash Flow. **April**: 21-22.
Kaiser Revenues Down in 1998, Despite Enrollment Growth. **April**: 22.
D.C. Hospitals' Uncompensated Care Burden High. **April**: 22.
MSO Profitability Continues to Decline. **April**: 22
Internet Increasingly Used to Find Healthcare Information. **April**: 22.
Federal Tax Breaks for Healthcare Consumers Total $111.2 Billion. **April**: 22-24.
IRS Approves Tax-Exempt Hospital's Physician Gain-Sharing Program. **April**: 24.
More HMOs Are Covering Alternative Medicine. **April**: 24.
Moody's Sees Drop in Managed Care Companies' Influence. **May**: 20.
Healthcare Industry Stocks Drop in First Quarter of 1999. **May**: 20-21.
Year 2000 Compliance Proving Tough for Some. **May**: 21.
CPA Salaries Expected to Grow in 1999. **May**: 21.
Healthcare Industry Hiring Projections Remain High. **May**: 21.
HMO Penetration Grows. **May**: 22.
Risk Contracting Looms Larger in Provider Revenue Picture. **May**: 22.
AHERF's Proceeds from Hospitals Sale Drops. **May**: 22.
Medicare Managed Care Rated High by Plan Members. **May**: 22.
Arizona Physicians Fight Medicare Pricing Plan. **May**: 22-24.
Study Highlights Growth of Assisted Living Facilities. **May**: 24.
Increased Healthcare Costs Offset Rise in Insurer Incomes. **May**: 24.
Federal Court Rules HMO May Be Sued for Malpractice by a Healthcare Consumer. **May**: 24.
1999 Healthcare Company Performance Rated Better than 1997. **June**: 22.
Most Hospital Information Systems Will Be Year 2000 Compliant. **June**: 22.
Managed Care Losses Not Felt by MCO Executives. **June**: 22-23.
QuadraMed, Kaiser, Aetna, Columbia/HCA Post Gains. **June**: 23-24.
McKesson HBOC Earnings Drop, Stock Price Falls. **June**: 24.

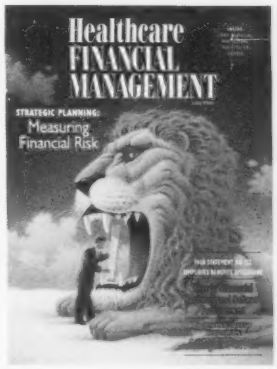


Healthcare Organizations Report Highest Liability Insurance Claim Frequency. **June**: 24.
Corporate Compliance Programs Increase. **June**: 24.
Annuity Sector Strong. **June**: 24-26.
Many HMO Patients Seek Costly Urgent Care. **June**: 26.
Heller Financial to Acquire Healthcare Financial Partners. **June**: 26.
Bankruptcy Court Confirms FPA's Reorganization Plan. **July**: 20.
Healthcare Industry Earnings Up 15.3 Percent in First Quarter of 1999. **July**: 20-21.
National Labor Relations Board Finds Physicians Are Independent Contractors. **July**: 21.
AHA-Lewin Study Predicts $71 Billion Loss. **July**: 21.
Jessee Named CEO of MGMA. **July**: 21-22.
Credit Gap Narrowing between For-Profit, Not-for-Profit Hospitals. **July**: 22.
URAC Adopts Case Management Standards. **July**: 22.
Chicago's Northwestern Healthcare System Unravels. **August**: 18.
Kaiser Permanente Withdraws from Northeast Markets. **August**: 18-19.
Integrated Healthcare Systems Continue to Grow. **August**: 19.
AMA Revenue Losses Mount. **August**: 19.
Healthcare Systems CEOs Receive Top Compensation. **August**: 21.
Medicare HMOs Changing Coverage, Leaving Markets. **August**: 21.
AMA to Establish a National Physician Union. **August**: 12.
Olsten and Subsidiary Settle Medicare Fraud Suit for $61 Million. **September**: 18.
Spending on Health Care to Double by 2008. **September**: 18.
Survey Shows Payment Cuts Hurt Medicare HMOs. **September**: 18-19.
Healthcare Industry Share Prices Up in First Half 1999. **September**: 19.
Mergers and Acquisitions Leveling Off. **September**: 19.
Humana CEO Resigns. **September**: 19.
TPAs Paid $14 Billion in Claims in 1998. **September**: 19-20.
Physician Practice Management Companies Remain Strong. **September**: 20.
Joint Commission Plans Unannounced Inspections. **September**: 20.
BCBS Enrollment Reaches 72.7 Million. **September**: 20.
Home Health Agencies Align with Hospitals. **September**: 21.
Aetna Completes Prudential Healthcare Purchase. **September**: 21.
More than Half of HMOs Lose Money. **September**: 21.
Tenet, Paracelsus Sell 15 Hospitals to Investment Group. **October**: 20.
1998 Unprofitable for 82 Percent of BCBS Plans. **October**: 20-21.
Healthcare Venture Capital Dollars Up. **October**: 21.
Columbia/HCA Fires 900 Physicians. **October**: 21.
AMA Endorses Bipartisan Managed Care Bill. **October**: 22.
Report Shows Wide Variation among Medicare HMO Plans. **October**: 22.
Primary Care Physician Job Market Remains High. **October**: 22.

Medicare Spending Greater for For-Profit Hospital Patients. **October**: 22-23.
High-Quality Health Care Costs Less in Some States. **October**: 23.
McKesson HBOC Revenue Up 22 Percent in First Quarter of 1999. **October**: 23.
Suit Seeks Disclosure of Humana Coverage Criteria, Alleges Financial Incentives for Denials. **November**: 20.
Healthcare Industry Share Prices Drop through Third Quarter of 1999. **November**: 20-21.
HCIA Studies Forecast Ever-Bleaker BBA Impact. **November**: 21.
Tufts Health Plan Expects $30 Million Loss for 1999. **November**: 21-22.
Survey Shows Group Practice Losses Increasing in Health Systems. **November**: 22.
Health Insurers' Share Prices Drop on Threat of Class-Action Lawsuits. **November**: 22.
HMO Enrollment Rose 11 Percent in 1998. **November**: 22.
Supreme Court to Consider HMO Financial Incentives for Physicians. **November**: 22-23.
U.S. Uninsured Population Rose by 1 Million in 1998. **November**: 23.
New Revenues Needed for Medicare. **November**: 23.
New Capitation Survey Reflects Tough Market Conditions, Offers Critical Benchmarks for At-Risk Providers. **December**: 20.
UnitedHealth Group to Let Physicians Decide Treatments. **December**: 20-21.
Hospitals Specialize to Remain Competitive. **December**: 21.
Aetna U.S. Healthcare Hit with Class-Action Suit. **December**: 21.
Improper Medicare Home Care Payments Drop. **December**: 21-22.
Harvard Pilgrim Health Care Could Drop Physicians. **December**: 22.
Kaiser Reports Third-Quarter 1999 Operating Loss of $45 Millions. **December**: 22.
JCAHO Increases Full Survey Fees. **December**: 22.
OIG Issues Advisory Opinion on Psychotherapy Kickbacks. **December**: 22-23.
UCSF Stanford Health Care to Dissolve. **December**: 23.
MGMA Polls Group Practices on Their Success Strategies. **December**: 23.
Securities and Exchange Commission Reviews Aetna's Accounting Practices. **December**: 23.

Industry Statistics

Percentage of Medicare Beneficiaries in Traditional Medicare and Risk HMOs with Supplemental Health Insurance. **January**: 20.



The Impact of Pricing on Profit: Pricing, Discounting, and Revenue Data from a 250-Bed Hospital for Eight High-Volume Procedures; Average Pricing for Eight High-Volume Procedures. **January**: 82.
Average Annual Change in Medicare Payments by Type of Service (Per Medicare Beneficiary). **February**: 20.
Key Organizational Performance Indicators. **February**: 85.
Average Paid Full-Time Equivalents per Adjusted Occupied Bed. **February**: 85.
Annual Growth Rate in Medicare HMO Enrollment. **March**: 20.
Who Provides the Best Quality of Care? Severity-Adjusted Mortality Rating by Level of Managed Care Penetration, 1995-1997: Severity-Adjusted Length of Stay Rating by Level of Managed Care Penetration, 1995-1997. **March**: 61.
Medicare Risk Contracts and Terminations, 1985-1998. **April**: 20.
Key Organizational Performance Indicators. **April**: 93.
Average Paid Labor Hours per Adjusted Discharge. **April**: 93.
Net New Enrollees in Medicare Risk Plans, 1998, by Month. **May**: 20.
The Impact of APCs on Hospital Payment Amounts: Potential Impact of APCs on Outpatient Product-Line Profitability. **May**: 102.
Estimated Change in Medicare Outpatient Reimbursement under Prospective Payment. **June**: 22.
Key Organizational Performance Indicators. **June**: 96.
Average Percentage Net Managed Care Revenue to Net Operating Revenue by Acute Operating Beds. **June**: 96.
Annual Mean Number of Ambulatory Care Visits per Person, by Age and Health Status. **July**: 20.
Assessing Value in Healthcare Services: Potential Impact of APCs on Outpatient Product-Line Profitability. **July**: 69.
Medicare Managed Care Penetration for Metropolitan Statistical Areas (MSAs). **August**: 18.
HMO Medical Loss Ratios. **September**: 18.
Key Organizational Performance Indicators. **September**: 75.
Average Net Operating Revenue per Adjusted Discharge. **September**: 75.
U.S. Inpatient Days per Thousand Population, 1975-96, All Payers. **October**: 20.
Key Organizational Performance Indicators. **October**: 99.
Average Net Operating Revenue per Adjusted Discharge. **October**: 99.
Non-HMO Medicare Inpatient Days per Thousand, by State, 1997. **November**: 20.
Hospitals Experiencing New Wave of Wage Pressures: Percentage Increases in Wages by Department, First Quarter 1998 to First Quarter 1999. **November**: 88.
Change in National Community Hospital Bed Supply and Utilization. **December**: 20.
Burden-of-Illness Comparisons: A Tool for Managing Risk Contracts: Burden of Illness Distribution for 13 Primary Care Practices. **December**: 83.

Information Systems

Developing a Reliable Medical Informatics Network. David Kovach, **January**: 48-49.

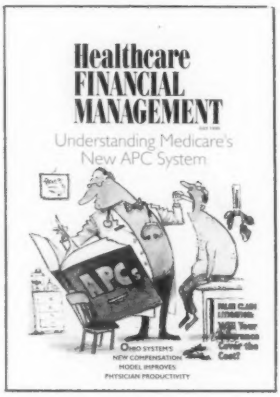
Year 2000 Compliance: One Year and Counting. Dan Rode, FHFMA, **January**: 74-75.
HCFA Approves Use of Internet for Medicare Claims Processing. **February**: 9.
IT Integration Options for Integrated Delivery Systems. Gwen Mousin, MPH, Elaine Remmlinger, EdM, MPA, and J. Peter Weil, MS, MBA, **February**: 47-50.
Inpatient Clinical Decision-Support Systems: Determining the ROI. Alan H. Rosenstein, MD, MBA, **February**: 51-55.
Bringing a Health System into Year 2000 Compliance: A Case Study. Thomas H. Hansen, Robert A. Friedman, MHA, and Peggy E. Pitchford, MCP, **February**: 57-61.
Year 2000 Compliance Starts in 1999 for Financial Systems. Bob Alcaro and Vince Ciotti, **February**: 62-65.
Will the Year 2000 Affect Your Organization's Investments? Alan G. Seidner, **February**: 66-68.
Privacy, Confidentiality, and Security: Protecting "Personally Identifiable Information." Jeanne Schulte Scott, JD, **March**: 26-27.
Information Systems for IDSs: Meeting the Challenges. Patricia Lohman, **March**: 29-33.
Computer Imaging and Workflow Systems in the Business Office. William T. Adams, Frank H. Veale II, and Paul M. Helmick, **May**: 48-40.
Using Internet Technology to Extend Access to Legacy Systems. Fran Turisco, MBA, **May**: 86.
Eight Steps to Successful Hardware and Software Procurement. Michael Krouse, **June**: 60-64.
Overcoming the Barriers to Cross-Continuum Information Integration. Judy Merlo and Margaret Freundl, RN, MSN, **June**: 35-37.
Value Measurement in Health Care: A New Perspective. Jeffrey E. Michelman, PhD, CPA, CMA; Patricia E. Rausch, MBA, CPA; and Thomas L. Barton, PhD, CPA, **August**: 48-53.
Save Money and Increase Efficiency through Intranet-Based Physician Paging. Fran Turisco, MBA, **August**: 82-83.

Insurance/Risk Management

Securing Insurance Protection against Fraud and Abuse Liability. Sheila Callison, CPCU, ARM, RPLU, CPIW, **July**: 50-51.
Insurance Policies May Cover Costs of False Claims Act Litigation. Jesse A. Witten and Paul S. Ryerson, **July**: 53-56.

Integrated Delivery Systems

How IDSs Can Make Their Risk Contracts More Profitable. Jonathan W. Pearce, MBA, CPA, and Marc Benoff, MBA, **January**: 31-35.



Rethinking Specialist Integration Strategies. Robert A. Dickinson, MBA, Michael S. Thomas, MBA, and Bernard B. Naughton, MHA, **January**: 42-47.
Tailoring a Corporate Compliance Program for an IDS. Michael F. Berkey, CPA, **January**: 50-53.
How to Divest Acquired Physician Practices. Patrick K. O'Hare, JD, **February**: 33-36.
IT Integration Options for Integrated Delivery Systems. Gwen Mousin, MPH, Elaine Remmlinger, EdM, MPA, and J. Peter Weil, MS, MBA, **February**: 47-50.
Information Systems for IDSs: Meeting the Challenges. Patricia Lohman, **March**: 29-33.
How Intermediate Tax Sanctions May Be Applied to IDSs. Robert C. Louthian III, JD, **April**: 33-36.
Long-Range Strategic Planning: A Case Study. Dorothy Moller-Tiger, **May**: 33-35.
Overcoming the Barriers to Cross-Continuum Information Integration. Judy Merlo and Margaret Freundl, RN, MSN, **June**: 35-37.
Structuring Effective IDS-AMC Affiliations. Nancy Alfred Persily, MPH, and Jason Daniel Gottlieb, MHSA, MS, **July**: 33-35.
Provisions of the Balanced Budget Act Challenge IDS Care Coordination Patterns. Michael Rovinsky, **August**: 31-34.
How IDSs Can Turn BBA Postacute Care Provisions to Their Advantage. Michael Rovinsky, MBA, **September**: 31-33.
What Are IDSs Doing about Poorly Performing Physician Networks? William H. Morrison, FAAHC, **October**: 33-36.
IDS CFOs Need to Be Flexible: An Interview with Phyllis Cowling. **November**: 31-33.
Annual Audits of IDS Risk Contract Settlements Improve Payment Accuracy. Jonathan W. Pearce, MBA, CPA, **December**: 31-34.

Investing/Treasury Management

Will the Year 2000 Affect Your Organization's Investments? Alan G. Seidner, **February**: 66-68.
Measuring Investment Performance: Why and How. Alan G. Seidner and Timothy G. Solberg, **May**: 84-85.
Realizing the Financial Benefits of Capitation Arbitrage. Andrew J. Sussman, MD, MBA; David G. Fairchild, MD, MPH; Maura Coan Colling, MS; and Troyen A. Brennan, MD, JD, MPH, **November**: 48-50.
Choosing an Investment Management Approach for Bond Issue Proceeds. Alan G. Seidner. **November**: 72-74.

Legal Issues

A Record-Retention Program Can Protect Group Practices. Ellen E. Stewart, JD, FHFMA, MSHA, **April**: 62-66.

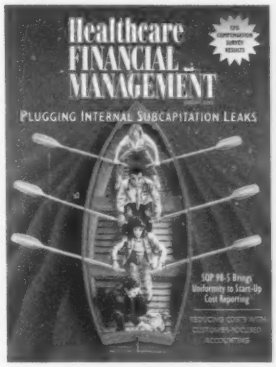
Supreme Court Affirms PRRB Refusal to Review Decision. **May**: 10.
Court Rules HCFA LTC Hospital Regulations Are Invalid. **June**: 10.
Minimizing Antitrust Exposure in a Virtual Merger. Thomas H. Brock, JD, **September**: 38-44.

Managed Care

Successful Contracting Depends on Optimal Retail Pricing. Roger L. Shaul, Jr., FACHE, MBA, MHA, and R. Palmer Hamilton, Jr., MBA, **January**: 37-39.
Making the Connection between Physician Performance and Pay. Stephanie B. Woodson, **February**: 39-44.
Choosing an Advantageous Risk-Sharing Arrangement. Alison Cherney, MBA, **March**: 35-37.
Is Hospital Capitation DOA? Ryan Gish, MBA, **April**: 39-40.
DRG-Based Per Diem Payment System Matches Costs More Accurately. Tyler J. Brannen, **April**: 42-46.
Untangling the HMO Administrative Bind. Jeanne Schulte Scott, JD, **May**: 28-29.
Using Hospital-Based Case Management to Reduce Payer Denials. Stefani Daniels, RN, MSHA, **May**: 37-39.
Creating a Competitive PSO: A Case Study. Joseph T. Calvaruso, **June**: 39-41.
How Group Practices Can Avoid Managed Care Contracting Pitfalls. Alice G. Gosfield, JD, **July**: 37-39.
Population Management Takes Disease Management to the Next Level. Lisa Ketner, MBA, **August**: 36-39.
Optimizing Revenues through Effective Contract Management. Patricia Lohman, **September**: 35-37.
Healthcare Transition Managers Make Market Exits Easier for Insurers. Lindsay R. Resnick, MHA, **October**: 39-41.
Risk Pools: Payers and Providers Take the Plunge. Jill Rubin Hummel, JD, **November**: 42-46.
Provider-Owned Health Plans: El Dorado or Armageddon? Edward J. McCarthy, **November**: 35-38.
Four Methods of Setting Group Premium Rates Require Different Insurer Resources. Kyle P. Brua, FSA, MAAA, **December**: 37-40.

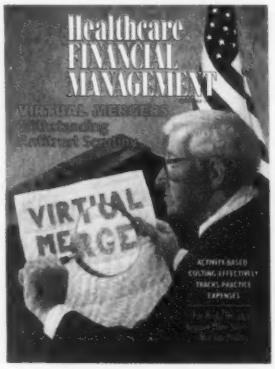
Medicare/Medicaid

HCFA Releases PPS Outpatient Rehabilitation Billing Requirements. **January**: 9-10.
Nonphysician Practitioner Screening Services May Be Limited under Medicare. **January**: 10.



The Future of Medicare and Other Mad Predictions. Jeanne Schulte Scott, JD, **January**: 26-27.
Year 2000 Compliance: One Year and Counting. Dan Rode, FHFMA, **January**: 74-75.
HCFA Approves Use of Internet for Medicare Claims Processing. **February**: 9.
HCFA Adds to Services Excluded from SNF Consolidated Billing. **February**: 9.
HCFA Issues Revised Medicare+Choice Contracting Guidelines. **February**: 11.
HCFA Publishes Revised Regulation for Medigap Insurance. **February**: 11-12.
Saving Medicare: What Will It Cost and Whom Will It Benefit? Jeanne Schulte Scott, JD, **February**: 30-31.
Warning: Your Patient May Become a Fraud Investigator. Richard L. Gundling, FHFMA, CMA, **February**: 76.
HCFA Will Stop Processing Year 2000 Noncompliant Claims in April. **March**: 9.
HCFA Publishes Medicare+Choice Risk Adjustment Methodology. **March**: 9.
Budget Calls for Inpatient Medicare Payment Freeze, Additional Cuts. **March**: 10.
HCFA Announces New Home Health Assessment and Data Requirements. **March**: 11.
Payment Cuts Add to Challenges for Rural Healthcare Providers. **March**: 11-12.
PRRB Mediation Pilot Program Expedites Payment Dispute Resolution. Thomas H. Brock, JD, **March**: 52-53.
Year 2000 Medicare+Choice Payment Rates Released; New ACR Deadline Set. **April**: 9.
Medicare+Choice Final Rule Resolves Selected Interim Rule Concerns. **April**: 9.
Changing the Medicare Social Contract. Jeanne Schulte Scott, JD, **April**: 28-29.
Medicare Hospital Wage Index Revisions Affect 51 MSAs. **April**: 10.
FY98 Medicare Overpayment Rate Declines Sharply. **April**: 10-11.
HCFA's Mission-Critical Systems Are Year 2000 Compliant. **April**: 11.
Hospital Outpatient PPS Evolving Slowly. Paul L. Grimaldi, PhD, **April**: 68-69.
Medicare Reform Plan Fails to Pass; Part A Estimated Solvency Outlook Improves. **May**: 9.
MedPAC Recommends PPS Payment Rate Updates; Hospital Operating Margins Decline. **May**: 10.
One Half of Medicare Providers Are Year 2000 Compliant. **May**: 11.
HCFA's Web Site Can Be a Valuable Tool. Dan Rode, FHFMA, **May**: 80.
Medicare Inpatient Payment Decrease Expected in FY00. **June**: 9.
New ACR Proposal Filing Date Approved. **June**: 9.
HCFA Requires Monthly Year 2000 Status Reports from Medicare MCOs. **June**: 9-10.
HHA Sequential Billing Policy Changed. **June**: 10.
HCFA Issues Updated PPS Program Memorandum for SNFs. **June**: 11.
PACE Adds Flexibility to Providing Senior Care. Richard L. Gundling, FHFMA, CMA, **June**: 80.

Outpatient PPS Losses Projected to Be Far Higher than Previously Estimated. **July**: 9.
HCFA Issues Instructions on How to Handle Overpayment Refunds. **July**: 10.
Most Medicare+Choice Plans Say They Will Be Ready for Y2K. **July**: 10.
HHS Releases Dates for Administrative Simplification Rules. **July**: 12.
Back to the Future: Medicare Catastrophic Coverage. Jeanne Schulte Scott, JD, **July**: 28.
Preparing for Medicare's APC System. Donn G. Duncan, MD, **July**: 40-45.
Supreme Court Rules against Appeals to PRRB Regarding Denials of Reopening. Ronald N. Sutter, JD, and Christopher L. Keough, JD, **July**: 62-63.
Clinton Releases Details of Medicare Plan. **August**: 9.
HCFA Clarifies HHA Incremental Billing Policy. **August**: 10.
Outpatient PPS Correction Published; Comment Period Extended. **August**: 10-12.
Congress May Consider Targeted Balanced Budget Act Amendments. Chris Mancill, MA, **August**: 80-81.
HCFA Notes SNF Rate-Payment Discrepancy, Clarifies SNF Payment Procedures. **September**: 9.
HCFA Announces FY00 Medicare Payment Changes for Acute Care Hospitals. **September**: 9.
HCFA Publishes Proposed CY00 Physician Fee Schedule and Payment Policies. **September**: 10.
Payments for Certain DME Services to Be Cut. **September**: 10.
New OPLs Address Election Periods. **September**: 10-11.
Federal Government Increases Oversight of Nursing Homes. Richard Gundling, FHFMA, CMA, **September**: 62.
HCFA Issues Home Health Advance Beneficiary Notice Guidance. **October**: 9.
Medicare Home Health Payment Limits Released. **October**: 9.
HCFA Proposes Special Payment Limits for Certain DME and Prosthetic Devices. **October**: 9-10.
DoD Revises CHAMPUS Eligibility Requirements; Increases Psychiatric Hospital Rates. **October**: 10-11.
Medicare Managed Care Plans Must Use Network to Access Management System. **October**: 11.
States Must Accelerate Response to Health Insurance Act Enforcement Inquiries. **October**: 11-12.
HCFA Mandates Payment-Error Prevention Program for PROs. **October**: 21.
Medicare Managed Care Enrollment Still Growing. **October**: 23.
Medicare Competitive Bidding: An Idea Stuck in the Mud(dle). Jeanne Schulte Scott, JD, **October**: 28-29.



Providers Prevail in Prudent-Buyer Therapy Litigation. Ronald N. Sutter, JD, and Christopher L. Keough, JD, **October**: 64-66.
NUBC's Diagnosis Coding Improvements May Reduce Outpatient Claims Denials. **November**: 9.
HCFA Issues Final Rule on Payroll Tax Accruals. **November**: 10.
HCFA to Allow Phone Requests of Medicare Part B Initial Determination Reviews. **November**: 10-11.
HCFA Issues Proposed Rule to Extend Medicaid Coverage of TB-Related Services. **November**: 11.
Bracing for the Year 2000 Medicare+Choice Bug. Jeanne Schulte Scott, JD, **November**: 26-27.
Understanding Medicare+Choice Risk Adjustment. Trinita C. Robinson, MA, **November**: 64-66.
HCFA Sets Deductible and Premium Rates for CY00. **December**: 12.
Confusion in Health Laws Confound Providers' Quest to Comply. Robbi-Lynn Watnik, JD, **December**: 70-72.

Mergers and Acquisitions

For-Profit Chains Seek to Acquire Successful Not-for-Profit Hospitals. Janet F. Phillips, ScD, MBA, CPA, **September**: 52-55.

Patient Financial Services

Organization under the Upside-Down Revenue Cycle Processing Model. Bobette M. Gustafson, **January**: 72-73.
HCFA Approves Use of Internet for Medicare Claims Processing. **February**: 9.
HCFA Adds to Services Excluded from SNF Consolidated Billing. **February**: 9.
HCFA Will Stop Processing Year 2000 Noncompliant Claims in April. **March**: 9.
Creativity Is Key to Managing Prescheduling Patient Processing. Bobette M. Gustafson, **April**: 72-73.
Computer Imaging and Workflow Systems in the Business Office. William T. Adams, Frank H. Veale II, and Paul M. Helmick, **May**: 48-40.
A Well-Staffed PFS Call Center Can Improve Patient Satisfaction. Bobette M. Gustafson, **July**: 64-66.
PFS Outsourcing Partnerships Can Improve Performance and Control Service Costs. Bobette M. Gustafson, **October**: 68-69.

Personal Finance

Funding a Child's College Education—Part II. William G. Kistner, MM, CPA, **January**: 70-71.
Selecting the Optimal Pension Payout. William G. Kistner, MM, CPA, **April**: 76-80.
Planning for Next Year's Tax Filing. William G. Kistner, MM, CPA, **May**: 88-89.
Reverse Mortgages: A Source of Cash. William G. Kistner, MM, CPA, **June**: 82-84.
Life Insurance Check-Ups Are Necessary. William G. Kistner, MM, CPA, **October**: 74-78.
State College Savings Plans Offer Tax Breaks. William G. Kistner, MM, CPA, **November**: 80-81.

Diversification Results in Steady Returns. William G. Kistner, MM, CPA, **December**: 74-76.

Physician Issues/Relations

My Daughter, the Doctor. Richard L. Clarke, FHFMA, **February**: 16.
How to Divest Acquired Physician Practices. Patrick K. O'Hare, JD, **February**: 33-36.
Making the Connection between Physician Performance and Pay. Stephanie B. Woodson, **February**: 39-44.
Data Collection and Utilization: Bringing Physicians on Board. Lloyd M. Krieger, MD, MBA, **May**: 52-53.
New Compensation Model Improves Physician Productivity. Alexsandra Davis, MPA, and C. Thompson Hardy, MHA, FACMPE, **July**: 46-49.
Lessons Learned from Three Physician-Equity Models. Kevin M. Kennedy, MBA, and David A. Wofford, MBA, **October**: 42-47.
Physician Unionization Efforts Gain Momentum, Support. Gregory C. Keating, JD, **November**: 52-56.
Hospitals Face New Opportunities in Providing Capital for Physician Group Practices. Dean C. Coddington, MBA; Keith D. Moore, MCP; and Richard L. Clarke, FHFMA, **December**: 44-50.

Rural Health Care

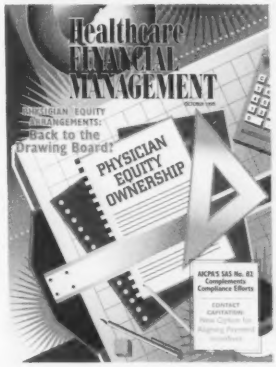
Payment Cuts Add to Challenges for Rural Healthcare Providers. **March**: 11-12.

Strategic Planning

Measuring and Managing Risk Improves Strategic Financial Planning. Don N. Kleinmuntz, PhD; Catherine E. Kleinmuntz, PhD; Robert G. Stephen, MBA; and D. Scott Nordlund, MBA, MHSA, **June**: 51-58.
Plan for Lasting Success. Richard J. Henley, FHFMA, FACHE, **October**: 14.

Taxes

IRS Issues Final Regulation on Tax-Exempt Organization Disclosure. **June**: 9.
IRS Proposes Arbitrage Restrictions on Tax-Exempt Bonds. **October**: 11.
IRS Issues New Disclosure Rules for Tax-Exempt Organizations. Randall W. Luecke, CPA, CMA, and Kevin J. Shortill, JD, **December**: 52-54.

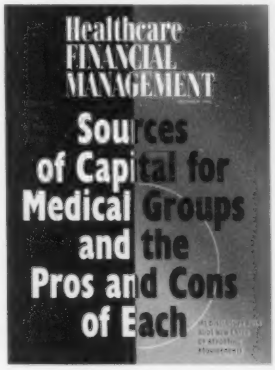


Authors

Adams, William T., **May**: 48.
Ahern, Jack, **March**: 38.
Alcaro, Bob, **February**: 62.
Altman, Stuart H., PhD, **December (Resource Guide)**: 9.
Anderson, Todd D., FHFMA, **April**: 48.
Andrzejewski, Chet, FSA, FCA, EA, **June**: 68.
Barton, Thomas L., PhD, CPA, **August**: 48.
Benoff, Marc, MBA, **January**: 31.
Berkey, Michael F., **January**: 50.
Brannen, Tyler J., **April**: 42.
Brennan, Troyen A., MD, JD, MPH, **August**: 42; **November**: 48.
Brock, Thomas H., JD, **March**: 52; **September**: 38.
Brua, Kyle P., FSA, MAAA, **December**: 37.
Brunsberg, Jon, **October**: 52.
Callison, Sheila, CPCU, ARM, RPLU, CPIW, **July**: 50.
Calvaruso, Joseph T., **June**: 39.
Cherney, Alison, MBA, **March**: 35.
Ciotti, Vince, **February**: 62.
Clarke, Richard L., FHFMA, **January**: 16; **February**: 16; **March**: 16; **April**: 16; **May**: 16; **June**: 16; **July**: 16; **August**: 16, **September**: 16; **October**: 16; **November**: 16; **December**: 16, 44.
Cleverley, William O., PhD, **December (Resource Guide)**: 4.
Coddington, Dean C., MBA, **December**: 44.
Colling, Maura Coan, MS, **November**: 48.
Daniels, Stefani, RN, MSHA, **May**: 37.
Davis, Alexsandra, MPA, **July**: 46.
Dery, Robert J., CPA, **October**: 48.
Dickinson, Robert A., MBA, **January**: 42.
Duncan, Donn G., MD, **July**: 40.
Duncheon, Michael A., JD, **June**: 78.
Eastham, Marvene M., **May**: 82.
Edelstein, Scott A., JD, MPA, **December**: 63.
Fairchild, David G., MD, MPH, **August**: 42; **November**: 48.
Frank, Cliff, **October**: 53.
Freundl, Margaret, RN, MSN, **June**: 35.
Friedman, Robert A., MBA, **February**: 57.
Fry, Ed, **November**: 68.
Gapenski, Louis C., PhD, MS, MBA, **December**: 56.
Gish, Ryan, MBA, **April**: 39.
Gosfield, Alice G., JD, **July**: 37.
Gottlieb, Jason Daniel, MHSA, MS, **July**: 33.
Grimaldi, Paul L., PhD, **April**: 68.
Gundling, Richard L., FHFMA, CMA, **February**: 76; **June**: 80; **September**: 62.
Gustafson, Bobette M., **January**: 72; **April**: 72; **July**: 64; **October**: 68.
Halley, Marc D., MBA, **October**: 61.
Hamilton, R. Palmer, Jr., MBA, **January**: 37.
Hand, S. Mark, **January**: 58; **February**: 78.
Hansen, Thomas H., **February**: 57.
Hardy, C. Thompson, MHA, FACMPE, **July**: 46.
Helmick, Paul M., **May**: 48.
Henley, Richard J., FHFMA, FACHE, **June**: 14; **July**: 14; **August**: 14; **September**: 14; **October**: 14; **November**: 14; **December**: 14.
Hing-Ling Lau, Amy, PhD, MPA, CPA, **September**: 46.
Hoerl, Richard, PhD, **November**: 61.
Hummel, Jill Rubin, JD, **November**: 42.

Kaciuba, Gail, PhD, MBA, CPA, **September**: 46.
Karling, Jim, CPA, **February**: 72.
Keating, Gregory C., JD, **November**: 52.
Kennedy, Kevin M., MBA, **October**: 42.
Keough, Christopher L., JD, **July**: 62; **October**: 64.
Ketner, Lisa, MBA, **August**: 36.

Kistner, William G., MM, CPA, **January**: 70; **April**: 76, **May**: 88; **June**: 82; **October**: 74; **November**: 80; **December**: 74.
Kleinmuntz, Catherine E., PhD, **April**: 52; **June**: 50
Kleinmuntz, Don N., PhD, **April**: 52; **June**: 50.
Klingshirn, Richard G., CPA, **May**: 40.
Kovach, David, **January**: 48.
Krieger, Lloyd M., MD, MBA, **May**: 52.
Krouse, Michael, **June**: 60.
Little, Anthony W., MBA, CPA, **October**: 61.
Lohman, Patricia, **March**: 29; **September**: 35.
Louthian, Robert C., III, JD, **April**: 33.
Lovitky, Jeffrey A., JD, LLM, **March**: 38.
Luecke, Randall W., MBA, CPA, CMA, CPM, **May**: 40; **June**: 68; **August**: 54; **December**: 52.
Mancill, Chris, MA, **August**: 80.
Martin, Joseph R., MS, **December** (**Resource Guide**): 9.
McBride, John S., **January**: 62.
McCarthy, Edward J., **November**: 35.
Meeting, David T., DBA, CPA, **May**: 40; **August**: 54.
Merlo, Judy, **June**: 35.
Messinger, Stephen F., MBA, **May**: 72.
Meyer, Michael F., **September**: 64.
Michelman, Jeffrey E., PhD, CPA, **August**: 48.
Mitchell, Lori J., FHFMA, CPA, **January**: 14; **February**: 14; **March**: 14; **April**: 14; **May**: 14.
Moller-Tiger, Dorothy, **May**: 33.
Moore, Keith D., MCP, **December**: 44.
Morrison, William H., FAAHC, **October**: 33.
Mousin, Gwen, MPH, **February**: 46.
Moynihan, James J, MBA, **January**: 57, 62; **April**: 74; **July**: 67; **October**: 70.
Naughton, Bernard B., MHA, **January**: 42.
Nelson, John R., MD, **March**: 48.
Nordlund, Scott, MBA, MHSA, **June**: 50.
O'Hare, Patrick K., JD, **February**: 33.
Pearce, Jonathan W., MBA, CPA, **January**: 31; **December**: 31.
Persily, Nancy Alfred, MPH, **July**: 33.
Phillips, Janet F., ScD, MBA, CPA, **September**: 52.
Pitchford, Peggy E., MCP, **February**: 57.
Pols, A. Luc, **June**: 66.
Price, Thomas R., PhD, **December** (**Resource Guide**): 9.
Pyper, Tom, CPA, **February**: 72.
Rausch, Patricia E., MBA, CPA, **August**: 48.
Reed, Gene, **June**: 86; **September**: 68.
Reiboldt, J. Max, CPA, **July**: 58.
Reinstein, Alan, DBA, CPA, **October**: 48.
Remmlinger, Elaine, EdM, MPA, **February**: 46.
Resnick, Lindsay R., MHA, **October**: 39.
Robinson, Trinita C., MA, **November**: 64.
Rode, Dan, FHFMA, **January**: 74, **May**: 80.
Rosenstein, Alan H., MD, MBA, **February**: 51.
Rovinsky, Michael, **August**: 31; **September**: 31.
Ryerson, Paul S., **July**: 53.
Sadoff, John W., Jr., MA, **April**: 48.
Saner, Robert J., JD, **March**: 43.
Scott, Jeanne Schulte, JD, **January**: 26; **February**: 30; **March**: 26; **April**: 28; **May**: 28; **June**: 32; **July**: 28; **August**: 26; **September**: 24; **October**: 28; **November**: 26; **December**: 26.
Seidner, Alan G., **February**: 66; **May**: 84; **November**: 72.
Shackelford, J. Larry, FACMPE, CPA, **January**: 67.
Shaul, Roger L., Jr., FACHE, MBA, MHA, **January**: 37.
Shortill, Kevin J., JD, **December**: 52.
Siegel, Gary, PhD, MBA, CPA, **September**: 46.
Solberg, Timothy G., **May**: 84.
Stephen, Robert G., MBA, **June**: 50.
Stevenson, Paul B., MPA, CPA, **May**: 72.
Stewart, Ellen E., JD, FHFMA, MSHA, **April**: 62.
Sussman, Andrew J., MD, MBA, **August**: 42; **November**: 48.
Sutter, Ronald N., JD, **July**: 62; **October**: 64.
Thomas, Michael S., MBA, **January**: 42.
Turisco, Fran, MBA, **May**: 86; **August**: 82; **November**: 76.



Wachter, Robert M., MD, **March**: 48.
Watnik, Robbi-Lynn, JD, **December**: 70.
Weil, J. Peter, MS, MBA, **February**: 46.
Whitcomb, Winthrop F., MD, **March**: 48.
Witten, Jesse A., **July**: 53.
Wofford, David A., MBA, **October**: 42.
Woodson, Stephanie B., **February**: 39.
Zeller, Thomas L., PhD, CPA, **September**: 46.